



City of Scottsdale

Offical Schedule of Rates and Fees

Group: Taxes

Category: From Other Agencies

Area: State Aid - Fill the Gap

Type: State Aid - Fill the Gap

Description: Fill the Gap Fund is used to enhance and maintain the ability to collect and manage monies assessed or received by the Court per statute.

Rate / Fee Amount: 7.0% applied to base fine

Authority: ARS 12-116.01B

Contact: Paula Novacek, Accounting Manager (480) 312-2514

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: From Other Agencies

Area: Auto Lieu Tax

Type: Auto Lieu Tax

Description: Also known as Vehicle License Tax - Amounts distributed for the same use as highway-user revenue fund monies.

Rate / Fee Amount: Varies based on receipts at State level and City's population

Authority: A.R.S. 28-5808

Contact: Paula Novacek, Accounting Manager (480) 312-2514

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: From Other Agencies

Area: State-Shared Sales Tax

Type: State-Shared Sales Tax

Description: State sales tax percent is 5%. Cities receive share of the State sales tax based on the relation of each city's population to the total population of all incorporated cities and towns in the State.

Rate / Fee Amount: Varies based on State's current 5% sales tax and City's population

Authority: A.R.S. 42-6001 and 42-5029

Contact: Paula Novacek, Accounting Manager (480) 312-2514

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: From Other Agencies

Area: State Revenue Sharing

Type: State Revenue Sharing

Description: The urban revenue sharing fund, each fiscal year, consists of an amount equivalent to 13.6% of the net proceeds of the state income taxes for the fiscal year two years prior to the current fiscal year. Monies are distributed to cities and towns equitably based on their population in relation to the total population of all incorporated cities and towns in the State.

Rate / Fee Amount: Varies based on receipts at State level and City's population

Authority: A.R.S. 43-206 C

Contact: Paula Novacek, Accounting Manager (480) 312-2514

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: From Other Agencies

Area: Fire Insurance Premium

Type: Fire Insurance Premium

Description: Fire insurance premium tax revenue is received from the state annually. The state levies a tax on fire insurance premiums collected by insurance companies on property located within incorporated cities and towns. A portion of the tax revenues are apportioned to all municipalities on a pro-rata basis determined by their share of the full cash value of property in all incorporated cities and towns which have a fire department, a fire district or contract for fire services. Because Scottsdale contracts for fire services with a private company, the city currently receives an amount equal to 30 percent of its apportionment as prescribed by the state statute and citizens are charged .66% tax on insurance premiums instead of 2.2%.

Rate / Fee Amount: 0.66% of gross amount of fire insurance premiums

Authority: A.R.S. 9-951 through 9-973

Contact: Paula Novacek, Accounting Manager (480) 312-2514

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: From Other Agencies

Area: Community Development Block Grant

Type: Community Development Block Grant

Description: Federal grant passed through Maricopa County

Rate / Fee Amount: Varies based on grant award

Authority: Federal grant agreement

Contact: Paula Novacek, Accounting Manager (480) 312-2514

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: From Other Agencies

Area: Federal Aid

Type: Federal Aid

Description: Used to record various federal grants received by the City

Rate / Fee Amount: Varies based on grant award

Authority: Federal grant agreement

Contact: Paula Novacek, Accounting Manager (480) 312-2514

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: From Other Agencies

Area: Other Governmental Units Share

Type: Other Governmental Units Share

Description: Amounts received through Intergovernmental Agreements or other means where the City is also contributing

Rate / Fee Amount: Varies based on grant award

Authority: IGA or other various authority

Contact: Paula Novacek, Accounting Manager (480) 312-2514

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: From Other Agencies

Area: FSS Escrows Forfeited

Type: FSS Escrows Forfeited

Description: Monies received from forfeited amounts relating to the family self-sufficiency program in Housing

Rate / Fee Amount: Varies per number of escrow forfeitures

Authority: N/A

Contact: Paula Novacek, Accounting Manager (480) 312-2514

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: From Other Agencies

Area: RICO Revenue

Type: RICO Revenue

Description: Monies received from seizures related to Racketeering Influenced Corrupt Organizations (RICO)

Rate / Fee Amount: Varies per number of RICO seizures

Authority: N/A

Contact: Paula Novacek, Accounting Manager (480) 312-2514

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: From Other Agencies

Area: State Aid

Type: State Aid

Description: Used to record various state grants received by the City

Rate / Fee Amount: Varies based on grant award

Authority: State grant agreement

Contact: Paula Novacek, Accounting Manager (480) 312-2514

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: Local Taxes

Area: Streetlight Tax

Type: Streetlight Tax

Description: Tax amounts levied to streetlighting district property owners through the County

Rate / Fee Amount: Varies, levied by District - presented annually to City Council

Authority: A.R.S. 48-616

Contact: Phil Montalvo, Tax Audit Manager (480) 312-2629

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: Local Taxes

Area: Citynet Access Fee

Type: Citynet Access Fee

Description: Amounts paid for right-of-way usage by utilities

Rate / Fee Amount: 5.0% of period gross sales

Authority: Franchise Fee agreement

Contact: Phil Montalvo, Tax Audit Manager (480) 312-2629

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: Local Taxes

Area: Cable TV Franchise Fee

Type: Cable TV Franchise Fee

Description: Amounts paid for right-of-way usage by utilities

Rate / Fee Amount: 5.0% of licensee's annual gross revenue

Authority: Franchise Fees were established by City Ordinance 1343. City Code 7-36.

Contact: Phil Montalvo, Tax Audit Manager (480) 312-2629

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: Local Taxes

Area: Salt River Project Lieu

Type: Salt River Project Lieu

Description: Amounts paid by the Salt River Project in-lieu of property taxes

Rate / Fee Amount: Varies, not subject to normal franchise fees.

Authority: N/A

Contact: Phil Montalvo, Tax Audit Manager (480) 312-2629

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: Local Taxes

Area: Light and Power Franchise Tax

Type: Light and Power Franchise Tax

Description: Amounts paid for right-of-way usage by utilities

Rate / Fee Amount: 2.0% of period gross sales

Authority: Ordinance 1290 (APS), 3584 (Blackmountain Gas)

Contact: Phil Montalvo, Tax Audit Manager (480) 312-2629

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: Local Taxes

Area: Property Tax

Type: Primary

Description: Primary property tax - Deposited to General Fund for general government uses

Rate / Fee Amount: \$0.3597 per \$100 of assessed value

Authority: City Charter Article 6, Sec 7

Contact: Phil Montalvo, Tax Audit Manager (480) 312-2629

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: Local Taxes

Area: Property Tax

Type: Secondary

Description: Secondary property tax - Used to pay debt for voter approved improvement projects

Rate / Fee Amount: \$0.4327 per \$100 of assessed value

Authority: City Charter Article 6, Sec 7

Contact: Phil Montalvo, Tax Audit Manager (480) 312-2629

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: Local Taxes

Area: Property Tax

Type: Special Districts

Description: Monthly property tax revenue received from County for Downtown Enhancement Services District.

Rate / Fee Amount: varies

Authority:

Contact: Phil Montalvo, Tax Audit Manager (480) 312-2629

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: Local Taxes

Area: Transaction Privilege (Sales) and Use Tax

Type: Privilege Tax - General Fund

Description: Funds General Fund expenditures.

Rate / Fee Amount: 1.0% per transaction See
Sales Tax Frequently Asked Questions for rate totals

Authority: City Ordinance #1928

Contact: Phil Montalvo, Tax Audit Manager (480) 312-2629

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: Local Taxes

Area: Transaction Privilege (Sales) and Use Tax

Type: Privilege Tax - Penalties

Description: Funds General Fund expenditures.

Rate / Fee Amount: Varies, rates vary from 5%-50% of tax due

Authority: City Ordinance #1928

Contact: Phil Montalvo, Tax Audit Manager (480) 312-2629

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: Local Taxes

Area: Transaction Privilege (Sales) and Use Tax

Type: Privilege Tax - Interest

Description: Funds General Fund expenditures.

Rate / Fee Amount: Variable based on State interest rate

Authority: House Bill 2055

Contact: Phil Montalvo, Tax Audit Manager (480) 312-2629

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: Local Taxes

Area: Transaction Privilege (Sales) and Use Tax

Type: Privilege Tax - Transportation

Description: Funds General Fund expenditures.

Rate / Fee Amount: 0.20% per transaction See Sales Tax Frequently Asked Questions for rate totals

Authority: City Ordinance #2272

Contact: Phil Montalvo, Tax Audit Manager (480) 312-2629

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: Local Taxes

Area: Transaction Privilege (Sales) and Use Tax

Type: Privilege Tax - McDowell Preserve (1995 vote)

Description: Funds General Fund expenditures.

Rate / Fee Amount: 0.20% per transaction See Sales Tax Frequently Asked Questions for rate totals

Authority: City Ordinance #2789

Contact: Phil Montalvo, Tax Audit Manager (480) 312-2629

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: Local Taxes

Area: Transaction Privilege (Sales) and Use Tax

Type: Privilege Tax - Application Fee - Permanent Application Fee

Description: Process license applications; establish & maintain customer information

Rate / Fee Amount: \$12.00 per application

Authority: City Code; Appendix C; Sec 300

Contact: Phil Montalvo, Tax Audit Manager (480) 312-2629

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: Local Taxes

Area: Transaction Privilege (Sales) and Use Tax

Type: Privilege License Fee

Description: Process license renewals and tax returns

Rate / Fee Amount: \$50.00 annual; prorated quarterly

Authority: City Code; Appendix C; Sec 310

Contact: Phil Montalvo, Tax Audit Manager (480) 312-2629

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: Local Taxes

Area: Transaction Privilege (Sales) and Use Tax

Type: Privilege License Fee - Residential Rentals

Description: Process license renewals and tax returns

Rate / Fee Amount: \$2.00 annual; prorated quarterly

Authority: City Code; Appendix C; Sec 310

Contact: Phil Montalvo, Tax Audit Manager (480) 312-2629

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: Local Taxes

Area: Transaction Privilege (Sales) and Use Tax

Type: Privilege Tax - Application Fee - Temporary Application Fee

Description: Process license applications; establish & maintain customer information

Rate / Fee Amount: \$25.00 per application

Authority: City Code; Appendix C; Sec 315

Contact: Phil Montalvo, Tax Audit Manager (480) 312-2629

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: Local Taxes

Area: Transaction Privilege (Sales) and Use Tax

Type: Privilege Tax - McDowell Preserve (2004 vote)

Description: Funds General Fund expenditures.

Rate / Fee Amount: 0.15% per transaction See
Sales Tax Frequently Asked Questions for rate totals

Authority: City Ordinance #3569

Contact: Phil Montalvo, Tax Audit Manager (480) 312-2629

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: Local Taxes

Area: Transaction Privilege (Sales) and Use Tax

Type: Use Tax - McDowell Preserve (2004 vote)

Description: Funds General Fund expenditures.

Rate / Fee Amount: 0.15% per transaction See
Sales Tax Frequently Asked Questions for rate totals

Authority: City Ordinance #3569

Contact: Phil Montalvo, Tax Audit Manager (480) 312-2629

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: Local Taxes

Area: Transaction Privilege (Sales) and Use Tax

Type: Privilege Tax - Public Safety (2004 vote)

Description: Funds General Fund expenditures.

Rate / Fee Amount: 0.10% per transaction See Sales Tax Frequently Asked Questions for rate totals

Authority: City Ordinance #3569

Contact: Phil Montalvo, Tax Audit Manager (480) 312-2629

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: Local Taxes

Area: Transient Occupancy Tax

Type: Transient Occupancy Tax

Description: 80% of tax for tourist promotion; 20 percent of tax for General Fund expenditures

Rate / Fee Amount: 3.0% based on revenues of room rentals of 30 days or less

Authority: City Ordinance #2045

Contact: Phil Montalvo, Tax Audit Manager (480) 312-2629

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: Transportation

Area: Highway User Tax

Type: Highway User Tax

Description: Distribution of all monies credited to the HURF fund from multiple sources, including Vehicle License Tax, fuel taxes, motor carrier fees and use taxes. Distribution is based on a complex formula proscribed by law. Cities and towns receive 27.5 % of the highway user revenues. One-half of the monies is distributed on the basis of the municipality's population in relation to the population of all incorporated cities and towns in the State. The remaining half is allocated on the basis of "county of origin" of gasoline sales and the relation of a municipality's population to the population of all incorporated cities and towns in the county. 3% of the State portion of this fund is directed to cities with a population of over 300,000. Also, 6.36% of the State portion is allocated to certain projects in Maricopa and Pima Counties.

Rate / Fee Amount: Varies based on receipts at State level and other factors, including City population

Authority: A.R.S. 28-6538

Contact: Paula Novacek, Accounting Manager (480) 312-2514

Last Updated: 7/1/2008



City of Scottsdale Official Schedule of Rates and Fees

Group: Taxes

Category: Transportation

Area: LTAF (Lottery)

Type: LTAF (Lottery)

Description: Distribution of Powerball lottery revenues for local transportation. Monies are distributed to cities and towns equitably based on their population, with each city or town receiving a minimum payment of \$10,000

Rate / Fee Amount: Varies based on receipts at State level and City's population. \$10,000 minimum received per city

Authority: A.R.S. 28-8102

Contact: Paula Novacek, Accounting Manager (480) 312-2514

Last Updated: 7/1/2008